

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLISTS

INTRODUCTION

The “Internal Audit Compliance Checklists” are supplemental internal audit programs, checklists and guidelines. They were developed to ensure that all licensees who are required to provide for an internal audit function (i.e., Group I nonrestricted licensees) are performing a minimum amount and similar types of internal audit compliance procedures pursuant to the Minimum Internal Control Standards (MICS).

The Internal Audit Compliance Checklists are designed to be used in conjunction with the CPA MICS and 6A MICS Compliance Checklists and, therefore, do not separately address compliance with the MICS. There are internal audit checklists for all gaming revenue areas, areas subject to the casino entertainment tax, Regulation 6A and for miscellaneous regulations.

The authority for the adoption of supplemental internal audit programs, checklists and guidelines may be found in the Internal Audit Standards (Version 4) and the Currency Transaction Reporting Standards (Version 3) of the MICS adopted pursuant to Regulations 6.090 and 6A.060 and effective January 1, 1997 and March 15, 1997, respectively.

A companion document, the Gaming Audit Procedures Manual (GAP Manual), useful in assisting casino accounting and auditing personnel in complying with the myriad of gaming laws and regulations currently in effect, has been issued in conjunction with the Internal Audit Compliance Checklists. Please see the Board’s website at <http://www.state.nv.us/gaming/> for a copy of this document or more information.

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